



**DEPARTMENT of THE TREASURY**

Internal Revenue Service

26 CFR Part 1

Net Investment Income Tax

*CFR Correction*

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.1401 to 1.1550), revised as of April 1, 2018, on page 76, in §1.1411–4, paragraph (d)(4)(i)(C) *Example 2*, paragraph (i), the second sentence is reinstated to read as follows:

**§1.1411–4 Definition of net investment income.**

\* \* \* \*

(d) \* \* \*

(4) \* \* \*

(i) \* \* \*

(C) \* \* \*

*Example 2. Installment sale.* (i) \* \* \* B and C, unmarried individuals, each own a 40% interest in PRS and both materially participate in the activities of PRS for all relevant years. \* \* \*

\* \* \* \*

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